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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.31/2024/TAXES.

Dated, Thiruvananthapuram, 5th March, 2024.

21st Kumbham, 1199.

S. R. O. No. 248/2024

In exercise of the powers conferred by section 92 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala hereby make the following rules further to amend the Kerala Value Added Tax Rules, 2005 issued in G.O. (P) No.42/2005/TD. dated 31st March, 2005 and published as S.R.O. No. 315/2005 in the Kerala Gazette Extraordinary No. 675 dated 31st March, 2005, namely:-



RULES

1. *Short title and commencement.*- (1) These Rules may be called the Kerala Value Added Tax (Amendment) Rules, 2024.

(2) They shall be deemed to have come into force on the 1st day of April, 2023.

2. *Amendment of the Rules.*- In the Kerala Value Added Tax Rules, 2005,-

(1) in clause (i) of rule 3, -

(a) for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(b) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(2) in sub-rule (2) of rule 6, -

(a) for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(b) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(3) in rule 17,-

(a) in sub-rule (6), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(b) in clause (x) of sub-rule (8), in the form annexed, for the words “COMMERCIAL TAXES DEPARTMENT”, the words “STATE GOODS AND SERVICES TAX DEPARTMENT” shall be substituted;

(c) in sub-rule (19), for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(4) in sub-rule (1) of rule 20, for the words “Deputy Commissioner”, wherever it occurs, the



words “Joint Commissioner of State Tax” shall be substituted;

(5) in rule 21A,-

(a) in sub-rule (1),-

(i) for the words “Commissioner of Commercial Taxes”, the words “Commissioner of State Tax” shall be substituted;

(ii) in clause (d), for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(b) in sub-rule (5),-

(i) for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(ii) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(6) in sub-rule (2) of rule 24D, for the words “Deputy Commissioners”, the words “Joint Commissioners of State Tax” shall be substituted;

(7) in sub-rule (4) of rule 37, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(8) in rule 62,-

(a) in sub-rule (7), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-rule (8), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(9) in rule 64,-

(a) in sub-rule (3), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;



(b) in sub-rule (4), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(10) in sub-rule (4) of rule 66, for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(11) in clause (b), (d) and (e) of sub-rule (10) of rule 67, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(12) in sub-rule (1) of rule 67A, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(13) rule 68 shall be omitted;

(14) in sub-rule (2) of rule 70, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(15) in rule 71, for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(16) in rule 72, in the marginal heading, for the words and brackets “Deputy Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(17) in sub-rule (3) of rule 78, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(18) in sub-rule (2) of rule 80, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(19) in rule 82,-

(a) for the words “The Commissioner may”, the words “The Commissioner of State Tax may” shall be substituted;

(b) for the words and bracket “Deputy Commissioner (Appeals)”, wherever it occurs, the words “Appellate Authority” shall be substituted;



(20) in rule 83,-

(a) for the words “The Commissioner may”, the words “The Commissioner of State Tax may” shall be substituted;

(b) for the words “Deputy Commissioner of Commercial Taxes”, wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(21) in rule 97,-

(a) in clause (d) of sub-rule (3), -

(i) in item (i) for the words “Commercial Tax Department of the Government of Kerala”, the words “State Goods and Services Tax Department, Kerala” shall be substituted;

(ii) in the proviso to item (ii), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-rule (4),-

(i) for the words “Deputy Commissioner of Sales tax”, wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) in the proviso of clause (b),-

(1) for the words “Deputy Commissioner of Sales tax”, the words “Joint Commissioner of State Tax” shall be substituted;

(2) for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-rule (5),-

(i) for the words “Deputy Commissioner of Sales tax”, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “Deputy Commissioner of Commercial Taxes Department”, the words “Joint Commissioner of State Tax” shall be substituted;



(iii) for the words “Deputy Commissioner of Commercial Taxes”, the words “Joint Commissioner of State Tax” shall be substituted;

(iv) for the words “to the Commissioner or”, the words “to the Commissioner of State Tax or” shall be substituted;

(d) in sub-rule (6),-

(i) for the words “Deputy Commissioner of Commercial Taxes”, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “Deputy Commissioner of Sales tax”, the words “Joint Commissioner of State Tax” shall be substituted;

(e) in sub-rule (7), for the words “Deputy Commissioner of Commercial Taxes”, the words “Joint Commissioner of State Tax” shall be substituted;

(22) in sub-rule (2) of rule 100, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The designation of officers of the State Goods and Services Tax Department was re-designated as per G.O.(Ms.) No.27/2020/TAXES. dated 10th March, 2020. Moreover, the Government have accorded sanction to restructure the State Goods and Services Tax Department as per G.O.(Ms.) No.55/2022/TAXES. dated 2nd August, 2022. Now, the Government have decided to amend the Kerala Value Added Tax Rules, 2005 to incorporate the concomitant changes in the designation of officers and the name of offices based on the re-organization of the Kerala State Goods and Services Tax Department.

The notification is intended to achieve the above object.

